
SENATE BILL No. 457

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-3.5-1.1-3.5.

Synopsis: Funding of jail and juvenile center operations. Extends the authority of Pulaski County to impose a county adjusted gross income tax at the rate of 1.3% of adjusted gross income to fund the operation and maintenance of a jail and juvenile detention center.

Effective: Upon passage.

Weatherwax

January 18, 2005, read first time and referred to Committee on Tax and Fiscal Policy.

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Introduced

First Regular Session 114th General Assembly (2005)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2004 Regular Session of the General Assembly.

SENATE BILL No. 457

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-3.5-1.1-3.5 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3.5. (a) This
3 section applies only to a county having a population of more than
4 thirteen thousand five hundred (13,500) but less than fourteen thousand
5 (14,000).
6 (b) The county council of a county described in subsection (a) may,
7 by ordinance, determine that additional county adjusted gross income
8 tax revenue is needed in the county to fund the operation and
9 maintenance of a jail and justice center.
10 (c) Notwithstanding section 2 of this chapter, if the county council
11 adopts an ordinance under subsection (b), the county council may
12 impose the county adjusted gross income tax at a rate of one and
13 three-tenths percent (1.3%) on adjusted gross income. However, a
14 county may impose the county adjusted gross income tax at a rate of
15 one and three-tenths percent (1.3%). ~~for only eight (8) years. After the~~
16 ~~county has imposed the county adjusted gross income tax at a rate of~~
17 ~~one and three-tenths percent (1.3%) for eight (8) years, the rate is~~

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1 ~~reduced to one percent (1%)~~. If the county council imposes the county
 2 adjusted gross income tax at a rate of one and three-tenths percent
 3 (1.3%), the county council may decrease the rate or rescind the tax in
 4 the manner provided under this chapter.

5 (d) If a county imposes the county adjusted gross income tax at a
 6 rate of one and three-tenths percent (1.3%) under this section, the
 7 revenue derived from a tax rate of three-tenths percent (0.3%) on
 8 adjusted gross income:

9 (1) shall be paid to the county treasurer;

10 (2) may be used only to pay the costs of operating and
 11 maintaining a jail and justice center; and

12 (3) may not be considered by the department of local government
 13 finance under any provision of IC 6-1.1-18.5, including the
 14 determination of the county's maximum permissible property tax
 15 levy.

16 (e) Notwithstanding section 3 of this chapter, the county fiscal body
 17 may adopt an ordinance under this section before June 1.

18 SECTION 2. [EFFECTIVE UPON PASSAGE] (a) **The general**
 19 **assembly finds that:**

20 (1) **Pulaski County has a unique need to fund the operation**
 21 **and maintenance of a jail and juvenile detention center with**
 22 **county adjusted gross income tax revenue; and**

23 (2) **the amendment of IC 6-3.5-1.1-3.5 by this act is necessary**
 24 **to meet the unique needs of Pulaski County.**

25 (b) **It is the intent of the general assembly that the amendment**
 26 **of IC 6-3.5-1.1-3.5 by this act should have the effect of continuing**
 27 **the additional county adjusted gross income tax rate authorized**
 28 **under IC 6-3.5-1.1-3.5, as amended by this act, as if the amendment**
 29 **made by this act had been part of P.L.119-1998, which added**
 30 **IC 6-3.5-1.1-3.5, until the date that the Pulaski County Council**
 31 **decreases the rate or rescinds the tax in the manner provided in**
 32 **IC 6-3.5-1.1.**

33 SECTION 3. **An emergency is declared for this act.**

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